

June 11, 2009

Rosa Lewis  
Reports Analysis Division  
Federal Election Commission  
999 E Street, NW  
Washington, D.C. 20463

Identification Number: C00135368

Re: Amended 30 Day Post General Report (10/16/08-11/24/08), received 1/30/09

To Ms. Lewis:

This letter is in response to the inquiry sent on May 8, 2009, requesting additional information on the following item:

Schedule E supporting Line 24 of your report discloses negative entries for the receipt of apparent refunds/rebates of expenditures made during this or previous reporting periods. Please be advised that the receipt of offsets to operating expenditures should be disclosed on Schedule A supporting Line 15 of the Detailed Summary Page if the vendor wrote a refund/rebate check on its account. This method of reporting would clarify for the public record the total amount of receipts and more accurately disclose the cash-on-hand amount. Please amend your report to properly disclose this activity or provide clarifying information.

Based on your advisement as to the proper placement of offsets to operating expenditures, we have amended the Post General Report and moved the receipt of this refund from Line 24 to Schedule A supporting Line 15. We had initially disclosed these receipts as negative entries on Line 24 because we received partial refund of the disbursement within the same accounting period as the disbursement took place, and therefore believed it would be counterfactual to report the refund as an offset to operating expenditures.

If you have any additional questions please contact Gayle Sheehan at (415) 977-5560.

Sincerely,

Catherine Duvall  
Sierra Club Political Committee